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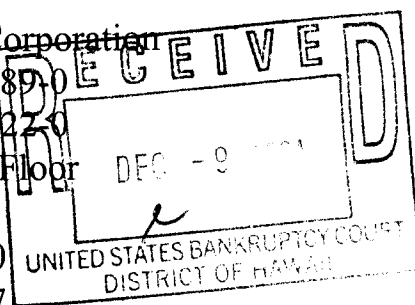
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KESSNER DUCA UMEBAYASHI BAIN & MATSUNAGA

UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF HAWAII

In re:	)	Case No. 97-03746
	)	(Chapter 11)
UPLAND PARTNERS, a Hawaii	)	
Limited Partnership,	)	Date: November 15, 2004
	)	Time: 9:30 a.m.
Debtor.	)	Judge: Robert J. Faris
	)	

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FINDINGS OF FACT AND CONCLUSIONS OF LAW RE:  
ORDER ON APPLICATION OF KESSNER DUCA UMEBAYASHI BAIN &  
MATSUNAGA FOR COMPENSATION/ REIMBURSEMENT FOR  
EXPENSES FILED SEPTEMBER 29, 2004

The Court has considered the foregoing Application filed by Kessner Duca Umebayashi Bain & Matsunaga, Special Counsel for the Chapter 11 Trustee, and heard on November 15, 2004. The sole party objecting was Mr. William Ellis.

ORIGINAL

Based on the declarations and pleadings submitted and the arguments made at the hearing, the Court makes the following Findings of Fact and Conclusions of Law:

### FINDINGS OF FACT

1. The fees and costs requested were reasonable, necessary and appropriate in connection with the successful defense on appeal of the compensation award previously made to Kessner Duca Umebayashi Bain & Matsunaga and with the instant hearing. The hourly rates requested are fair and reasonable, and the amount of time spent by the professionals for which compensation is sought was commensurate with the task that confronted them.

2. By virtue of the continued pendency of an appeal from that award, the fees and costs previously awarded to this Applicant are to be considered interim compensation for all purposes of this case.

3. By virtue of the continued pendency of an appeal from the previous award to this Applicant, the fees and costs awarded by this order are also to be considered interim compensation for all purposes of this case.

### CONCLUSIONS OF LAW

Pursuant to these Findings of Fact, the Court makes the following Conclusions of Law:

A. The fees and costs requested by this application are authorized by law. Their award is necessary to further the purpose of Section 330 of the Bankruptcy Code to assure that professionals working in bankruptcy cases are compensated at the same rate as professionals providing comparable services in other areas of the law, and to prevent bankruptcy professionals from having their compensation diluted by a failure to compensate them for time spent in the application for and defense of fee awards in bankruptcy.

B. The objections of Mr. Ellis to the Second and Final Application filed by Kessner Duca Umebayashi Bain & Matsunaga are without merit, and have not been substantiated by competent and admissible evidence.

C. The fees and expense reimbursement of Kessner Duca Umebayashi Bain & Matsunaga are allowed as interim fees in the amount applied for.

Dated: Honolulu, Hawaii, DEC 15 2004.

  
UNITED STATES BANKRUPTCY JUDGE

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